

***AMENDMENTS TO THE SPECIFICATION***

Please amend the specification as indicated hereafter. It is believed that the following amendments and additions add no new matter to the present application.

***In the Specification:***

Please substitute the following amended paragraph for the last paragraph on page 14:

As shown in FIG. 2c, oxide spacers (155) are first formed by patterning and anisotropically etching layer (150), and then are disposed of after performing floating source implant, as shown in FIGS. 2d and 2e. Source implant (160) is accomplished with As ions at a dosage level between about  $1 \times 10^{14}$  to  $1 \times 10^{15}$  atoms/cm.<sup>sup.2</sup> and at an energy between about 5 to 40 KEV. Disposable spacers (155) are removed using either wet or dry etching. Afterwards, tunneling gate oxidation of layer (~~120~~ 122) is performed as shown in FIG. 2e.